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June 19, 2003

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
One South Station  
Boston, MA 02110

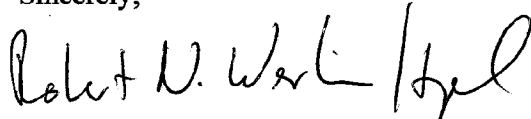
Re: D.T.E. 03-47, Boston Edison Company, Cambridge Electric Light Company,  
Commonwealth Electric Company, NSTAR Gas Company, Pension/PBOP  
Adjustment Mechanism Tariff Filing, Discovery Responses

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses of Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company and NSTAR Gas Company to the Information Requests set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert N. Werlin" followed by a stylized flourish or initials.

Robert N. Werlin

Enclosures

cc: Service List

**Responses to Information Requests**

**Information Request AG-1-22**

**Information Request AG-1-25**

**June 19, 2003**

NSTAR Electric and Gas Company  
Department of Telecommunications and Energy  
D.T.E. 03-47  
Information Request: **AG-1-22**  
June 19, 2003  
Person Responsible: James J. Judge  
Page 1 of 1

Information Request AG-1-22

Please provide copies of all internal studies, analyses, memorandum, correspondence, and e-mails regarding the Companies' D.T.E. 02-78 request for a deferral of its pension and post-retirement benefits other than pensions costs.

Response

Please see Attachment AG-1-22.

Please note that the attachments are bulk documents and are therefore being provided only to the Secretary, the Hearing Officer and the Attorney General. A copy of each is also available for inspection at the Company's offices during normal business hours.

NSTAR Electric and Gas Company  
Department of Telecommunications and Energy  
D.T.E. 03-47  
Information Request: AG-1-25  
June 19, 2003  
Person Responsible: James J. Judge  
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Information Request AG-1-25

Referring to Exhibit NSTAR-JJJ, page 2, lines 16-17, please specifically identify the names and titles of the "auditors" that are referred to there. Please also provide all correspondence with those "auditors" regarding "this filing."

Response

The term "auditors" refers to the firm of PricewaterhouseCoopers (PwC), the independent accountants of NSTAR's financial statements. An e-mail exchange between the Company and PwC regarding the accounting related to this filing is attached as Attachment AG-1-25.

The lead auditors of NSTAR from PwC are Robert J. Spear, Partner and Sean P. Riley, Senior Manager.

**D.T.E. 03-47**  
**Attachment AG-1-25**

**From:** sean.p.riley@us.pwc.com  
**Sent:** Monday, June 02, 2003 5:51 PM  
**To:** michael\_farrell@nstaronline.com  
**Subject:** Re: NSTAR Data Request - Our views

See below

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Sean P. Riley  
ABAS, Senior Manager  
617-478-9063 (phone)  
617-480-3637 (cell)  
617-310-4832 (fax)

----- Forwarded by Sean P Riley/US/ABAS/PwC on 06/02/2003 05:49 PM -----

**Robert J. Spear**  
06/02/2003 10:39 AM  
617-478-5294  
Boston  
US  
**To:** Sean P Riley/US/ABAS/PwC@Americas-US  
**cc:**  
**Subject:** Re: NSTAR Data Request - NEED YOUR THOUGHTS ON THE ATTACHED [Link](#)

Sean:

My view would be: 1) so long as the DTE has assured NSTAR of recovery of all related costs pending the filing of a rate case, and 2) the rate case is filed within months, not years we should be okay.

Bob

**Sean P Riley**  
06/01/2003 09:27 AM  
617-478-9063  
Boston, MA  
**To:** Robert J. Spear/US/ABAS/PwC@Americas-US  
**cc:**  
**Subject:** NSTAR Data Request - NEED YOUR THOUGHTS ON THE ATTACHED [Link](#)

Bob - It would seem to me that getting a specific mechanism in place in 2003 is not absolutely necessary so long as the DTE reiterates its guarantee that NSTAR will recover all pension / PBOP "expenses", and that the mechanism will be set by X date (a reasonable period of time (i.e. months)).

Your thoughts? Please call me on my cell as I will be at Calpine on monday (617-480-3637).

(Note: I am only around on monday and then am away on a fishing trip the rest of the week).

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Sean P. Riley  
ABAS, Senior Manager  
617-478-9063 (phone)  
617-480-3637 (cell)  
617-310-4832 (fax)

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